

**Special Accounts Management Strategy  
Implementation Work Plan**

Strategy Priority	Activity	Office	Due Date	July 2011 Update	December 2011 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	Ongoing	Development of an EPA Special Accounts Topic page on the EPA Internet is on hold until more guidance is provided on EPA's efforts to update the website.	Development of an EPA Special Accounts Topic page on the EPA Internet is on hold until more guidance is provided on EPA's efforts to update the website.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead	1st Monday in February each year	SA financial and planning information was reported in EPA's FY 2012 Annual Performance Plan and Congressional Justification, released on February 14, 2011.	SA financial and planning information will be reported in EPA's FY 2013 Annual Performance Plan and Congressional Justification to be released February 6, 2012.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met May 26, 2011 to discuss the recertification policy for appropriated funds made available from special account reclassifications for FY 2012. After discussion with OSWER senior management, it was decided to retain the current recertification policy through FY 2012. In FY 2013, special account reclassifications will be subject to the 75% National Pool/25% Region split in alignment with other recertifications for the Remedial and Removal programs.	Committee met on August 2, 2011 for their semi-annual meeting.
				Committee is scheduled to meet July 28, 2011 for their semi-annual meeting.	Committee is scheduled to meet January 12, 2012 for their semi-annual meeting.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	OSRTI and OSRE have reviewed 25 draft or final notification memos for review as of July 11, 2011. In addition, OSRTI and OSRE have been cc'd on 15 email notifications for actions less than \$200K since issuance of the April 22, 2011 sample notification memos. Staff will review a sample of email notifications at year end to ensure compliance with guidance.	OSRTI and OSRE reviewed 71 accounts with a reclassification, transfer to the Trust Fund and/or closure action in FY 2011. Of these, 38 were email notifications for actions less than \$200K. Staff have reviewed a sample of email notifications at year end and notified regions where notifications were not in compliance with guidance.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur	OIG recommendation 1(f) was completed on June 24, 2011. All recommendations from the OIG's March 2009 report have been addressed.	Provided GAO comments on their Statement of Facts on November 3, 2011. Chair of Committee and staff attended the exit conference with GAO on November 3, 2011. Received the draft report on December 9, 2011. Provided GAO comments to the draft on December 22, 2011.
				Senior Management Committee staff have responded to GAO questions as part of their review of Superfund special accounts. GAO also interviewed staff in all 10 regions in May 2011.	
				SASMC staff provided a briefing to OMB on special accounts and management efforts on February 24, 2011 at the request of OMB.	
				OSRTI and OCFO staff prepared responses to Questions for the Record received in March 2011 regarding special accounts.	
				OSRTI, OSRE, and OCFO prepared a response to a letter from Senator Inhofe received May 24, 2011 regarding the unobligated balance in the Superfund Trust Fund. The vast majority of unobligated resources in the Trust Fund are available special account funds.	
	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	January 2013	An updated Management Strategy for 2011-2012 was issued February 7, 2011.	N/A
	Report on Annual Activities of the SASMC	OSRTI	Annually	OSRTI issued on March 21, 2011 a report to EPA senior managers on the activities of the SASMC in 2010, as required by the charter establishing the SASMC.	OSRTI will report by March 31, 2012 to EPA senior managers on the activities of the SASMC in calendar year 2011.

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SA Use & Planning Efforts	Maintain CERCLIS Special Account Management Screens	OSRTI OSRE	Ongoing	The Instruction Guide for the CERCLIS Special Account Management Screen was updated February 1, 2011 to include instructions for planning fields added to the CERCLIS screen in December 2010. The Instruction Guide was further updated June 15, 2011 in preparation for FY 2012 summer work planning.	There are no current updates.
	Update CERCLIS Special Account Planning Data	Regions	At least twice a year	Regions entered FY 2011 mid-year planning data March 8 - March 29, 2011. Mid-year calls were held May 10 - May 19, 2011.	Regions entered in CERCLIS FY 2012 summer work planning data July 1 - July 22, 2011. Summer work planning calls were held August 24 - September 1, 2011.
				Regions entered FY 2012 special account preliminary work planning data in CERCLIS July 1 - July 22, 2011. Work planning calls between HQ and regions will be held end of August 2011.	Regions entered final FY 2012 special account planning data in CERCLIS October 1 - October 19, 2011.
	Exploring Special Account Uses	OSRTI OSRE OCFO Regions	As issues arise	OSRTI is developing a process to use special account funds in support of site-specific analytical work conducted through the Contract Lab Program. A reimbursement pilot was done in FY 2010, and regional buy-ins using special account funds is current being piloted for 3rd and 4th quarter FY 2011.	Regions can continue to buy-in to the Contract Lab Program using special account funds in FY 2012.
				The Office of General Counsel is researching the use of CERCLA authorities for response actions at RCRA corrective action sites. The SASMC will receive an update on this research after OGC has completed their research.	The OGC has provided a draft opinion to OSRE, OCFO, and OSRTI on the use of special accounts for RCRA corrective action response. This topic will be discussed at the SASMC's January 2012 meeting.
				OSRE is researching the viability of providing special account funds to ATSDR for conducting public health assessments at Superfund Alternative Approach sites. The SASMC will receive an update on this research at their July 28, 2011 meeting.	The SASMC decided at their August 2, 2011 meeting that special account funds should generally not be provided to ATSDR for conducting public health assessments at Superfund Alternative Approach sites.

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Monitoring SAs	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing	Special account reports in ReportLink were updated March 2011 to reflect additional fields added to the CERCLIS special account planning screen in December 2010.	Special account reports in ReportLink were updated October 2011 to reflect the change in program results codes in FY 2012 as a result of the Agency's new strategic plan.
				The status of planned FY 2011 reclassifications, transfers to the Trust Fund, and account closures were provided to the Committee and regional SF Division Directors on February 23, 2011 and May 9, 2011.	The status of planned FY 2011 reclassifications, transfers to the Trust Fund, and account closures were provided to the SASMC and regional Superfund Division Directors on August 11, 2011 and November 30, 2011.
				OSRTI previously tracked only the amount of receipts transferred to the Trust Fund. The reporting methodology is being revised to also include SV1A transactions to capture interest liability that is reduced upon account closure to more accurately reflect the amount of funds made available for congressional appropriation, the 4th use in the SA hierarchy.	OSRTI provided planned reclassifications, transfers to the Trust Fund, and account closures in FY 2012 to the SASMC and regional Superfund Division Directors on November 30, 2011.
				OCFO and OSRTI are working with OCFO/OTS to ensure special account reports will be available in the new financial system environment to accurately reflect cumulative available and used special account resources.	Special account financial information and reports are available in the Compass Business Objects Reporting Tool and the Compass Data Warehouse. OCFO is developing a Superfund reporting tool to consolidate all Superfund financial information in one data universe, to be completed by the end of FY 2012.
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	FY 2011 mid-years were conducted consistent with the Data Monitoring Plan.	FY 2012 work planning was conducted consistent with the Data Monitoring Plan.
				OSRTI and OSRE are developing a checklist to document Headquarters review of special account planning data.	OSRTI and OSRE reviewed FY 2012 work planning data consistent with the checklist developed to document Headquarters review of planning data.
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	FY 2011 mid-year discussions were conducted May 10 - May 19.	FY 2012 work planning discussions were conducted August 24 - September 1, 2011.
				OSRTI and OSRE provided analysis of the mid-year special account planning data to the SASMC for the July 2011 meeting.	OSRTI and OSRE provided an analysis of the work planning data to the SASMC for the January 2012 meeting.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI and OSRE analyzed accounts 10 years old or more as part of the FY 2011 mid-years. There are 162 open accounts that are 10 years old or more as of March 8, 2011.	OSRTI and OSRE analyzed accounts 10 years old or more as part of FY 2012 work planning. There are 197 open accounts that are 10 years old or more as of October 1, 2011.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	OFS conducted quarterly reviews of negative balances in special accounts and notified regions April 2011 of steps required to correct the negative balances.	OFS conducted quarterly reviews of negative balances in special accounts and notified regions September 2011 of steps required to correct the negative balances.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE reviewed these accounts and found their planned use of funds is consistent with the 2010 SA Planning and Use guidance. Documentation describing the site factors and planned use of funds was completed June 24, 2011, closing out recommendation 1(f) from the OIG's March 2009 report.	OSRTI and OSRE reviewed these accounts as part of FY 2012 work planning and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.
	New Financial System	OCFO OSRTI Lead Regions	10/1/12	OSRTI, OCFO, and the Lead Regions are working with OCFO/OTS to ensure comprehensive special account information will be available after the transition to the new financial system.	Comprehensive special account information is available as part of the new Compass financial system.

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Regional Support, Guidance & Training	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	The Superfund Information and Resources Management Conference was held May 3-5, 2011. Regions were provided an update on recent and upcoming SA activities.	OSRTI and OB discussed proposals to improve the Agency's management and utilization of special account funds at the Superfund Division Directors video-teleconference on November 8, 2011. Most other conferences have been placed on a two-year cycle rather than annual or semi-annual.
				OSWER, OECA, OCFO, and the Regions attended the 2011 National Special Accounts Meeting on June 27, 2011.	
				The Budget Technical Workshop was held April 5-7, 2011. OB and OSRTI provided Regional and HQ budget staff with an update on recent budget policies and role of the budget community to utilize SA resources.	
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	OSRTI and OSRE provided special account training to Region 3 finance, enforcement, and program staff on July 20, 2011.	
				OSRTI and OSRE provided special account training to Region 7 remedial project managers, on-scene coordinators, finance, legal, and enforcement staff via video-conference and tele-conference on February 28, 2011 and March 7, 2011.	
				Documents that have been issued include 1) SA Management Strategy for 2011-2012 (February 2011), 2) SA Appendix in EPA's FY 2012 Congressional Justification (February 2011), 3) SASMC Annual Report to EPA Senior Managers (March 2011), 4) Model Notifications for Milestone SA Transactions (April 2011), 5) Frequently Asked Questions Database (June 2011), 6) Reclassification Fact Sheet (June 2011), and 7) Closeout Checklist Fact Sheet (June 2011). Documents to be issued in calendar year 2011 are 1) Financial Management of Special Accounts (RMDS Ch. 15), and 2) FY 2012 Deobligation Recertification Guidance. In addition, staff are evaluating if instructions are needed to identify available appropriated expenditures for reclassification and steps required to process reclassification in the new financial system environment.	
	Review Reclassification, Transfer to the Trust Fund, and Closeout Processes	OSRTI OSRE OCFO Regions	December 31, 2010	The issuance of Model Notifications for Milestone Special Account Transactions (April 22, 2011), Reclassification Fact Sheet (June 16, 2011), and Closeout Checklist Fact Sheet (June 16, 2011) addressed the following to improve the SA reclassification, transfer to the Trust Fund, and account closure processes: 1) Reference site background information available elsewhere, 2) Send formal memorandums to HQ for actions equal to or greater than \$200K (HQ will review sample of actions less than \$200K each year), 3) Crosswalk of previous budget structures to current budget, 4) Development of ORBIT report available through ORBIT Information Center, 5) Provided instructions to use FDW Budget Detail Spending Query, 6) Clarified expectations for reclassifying payroll and pre-IFMS expenditures, and 7) Checklist for account closures.	N/A